IN THE IOWA DISTRICT COURT FOR POLK COUNTY

POLK COUNTY BOARD OF REVIEW, Petitioner, vs. PROPERTY ASSESSMENT APPEAL BOARD, Respondent, POLK COUNTY ASSESSOR and TERRACE HILLS GOLF COURSE, Intervenors.	No. CVCV 7724 RULING ON PETITION FOR JUDICIAL REVIEW

This administrative appeal came before the court for hearing on October 23, 2009. Assistant County Attorney Ralph E. Marasco, Jr., appeared on behalf of the Petitioner Polk County Board of Review and Intervenor Polk County Assessor. Attorneys Jessica Braunschweig-Norris and Curtis Swain appeared on behalf of the Respondent, and attorney Michael Thibodeau appeared on behalf of Intervenor Terrace Hills Golf Course. Following oral arguments and upon review of the court file and applicable law, the Court enters the following ruling:

PROCEDURAL HISTORY AND FINDINGS OF FACT

This case arises out of the assessment of property located at 4584 NE 88th Street, Altoona, Iowa ("Property"). The Property is an eighteen-hole golf course, known locally as Terrace Hills Golf Course ("Terrace Hills"). It consists of approximately 152.75 acres and contains a 4186 square foot clubhouse, a 960 square foot pavilion, a 4200 square foot shed, a

5832 square foot shed, and a 4800 square foot shed. The Property was classified as commercial and valued, for tax assessment purposes, at a total of $1,748,000 on the January 1, 2007, assessment, which equates to $11,443.00 per acre. The value of the land, excluding any improvements, was assessed at $5,761 per acre.

In May 2007, Terrace Hills' general manager, Joe Riding ("Riding"), protested the assessment to the Polk County Board of Review ("Board") and requested the property be assessed as a golf course and valued not more than $1,500,000. This protest was denied. Terrace Hills filed a timely appeal with the Property Assessment Appeal Board ("PAAB"). A hearing was held on March 11, 2009, where the parties each produced evidence. After the hearing, the PAAB held the Property was over-assessed and the assessed value should be $1,300,000. The Board filed a Petition for Judicial Review with the Court on May 21, 2009. Terrace Hills and the Polk County Assessor intervened.

The following facts were found by the PAAB in its May 4, 2009, ruling and the Court finds them to conform with the administrative record:

Riding testified to the general background and characteristics of the Property. There is agricultural land and residential developments to the west of the Property. Land to the south and north is agricultural. To the east are twenty-plus-year-old homes with septic systems on small acreages. He testified the Property has no sanitary sewer available and presented a letter from the City of Altoona ("City") indicating sewer service and annexation are not anticipated until 2014. The letter verified there is little reason to believe there is a large demand for development over the next five years.

Riding provided year-end profit/loss statements for years 2001 through 2006, which it felt demonstrated declining profitability. In Riding's opinion, the profit supported a value in the

$1.3 million dollar range, not exceeding $1.5 million dollars. He acknowledged Terrace Hills was offered $10,000 per acre by a local developer in early 2002. The PAAB recognized the offer, but gave it little weight as no additional evidence regarding its terms were submitted.

Polk County Chief Deputy Assessor Randy Ripperger ("Ripperger") testified the Property was valued as a golf course, which was assumed to be the highest and best use at the time of the assessment. Ripperger reported that in mass appraisal, it is assumed the present use is the highest and best use. He explained how the office developed a summary report for 2007 commercial land mass appraisal and this data supported a fifteen percent upward adjustment to commercial land values. The PAAB found this data to hold no weight, as the county-wide trend of all commercial property is not determinative of its value.

Appraiser William Carlson ("Carlson"), of Carlson, Gunderson & Associates, testified on behalf of the Board that the Property is in an agricultural transition zone established to prevent premature development of the land. He testified the land could not be developed as residential as of January 1, 2007. However, he determined the highest and best use of the property as improved is for future residential development.

In Carlson's opinion, if the land were vacant and ready for residential development, it would have an estimated value of $2,215,000. This was based on a review of five vacant land sales that occurred between May and December 2006. The sales were as follows:

- Property west of Terrace Hill that was already annexed by the City, was closer to existing utilities, and had a temporary sewer. Sold for $22,754/acre; adjusted sale price $14,790/acre.
- Unannexed property with no sewer. Transaction was a section 1031 like-kind exchange which unless adjusted would be considered an abnormal sale. Sold for $18,312/acre.

- Property not located adjacent to the city and unlikely for a "leapfrog" annexation. Sold for $17,500/acre; adjusted sale price $14,000/acre.
- Property sold at $12,205/acre; adjusted sale price $14,646/acre.
- Property adjacent to the Property. Sold for $7,362/acre; currently listed at asking price of $24,000/acre.

Based on his analysis of the first four properties,[1] Carlson determined the Property's value, if unimproved and available for development, would be $14,500 per acre. He concluded the existing golf course improvements could possibly offset some of the future holding costs but contribute very little over and above the market value of the land itself.

Carlson further stated the Property would have to be held and financed until all utilities were available, it was appropriately zoned and annexed by the City, and there was market demand for development. In his opinion, the highest and best use of the Property is for future residential development with an interim use as a golf course. He stated the "anticipated pace of the development in the subject's immediate area is dependent upon the pace of infrastructure installation, annexation, and the estate market conditions." Carlson estimated it might be ten to fifteen years until these development conditions are met. The PAAB found, because development may not occur until some undetermined time in the future, Carlson's highest and best use approach was not reliable as an indicator for fair market value. Rather, the PAAB agreed with Ripperger's finding the current highest and best use is as a golf course.

Using the income approach, Carlson estimated a value of $1.3 million. He commented that several new public golf course facilities were built in the metropolitan area in recent years. The increased competition resulted in a thirty-two percent decline in the number of rounds being

[1] The fifth sale required considerable adjustment because the site was "low and undevelopable."

played at Terrace Hills between 2000 and 2007. This, coupled with the increased expenses of fuel, fertilizer, and supplies, has reduced Terrace Hills' net income. He reported net income of $215,823 in 2007 before property taxes, depreciation, and rent. Carlson compared the operating statements to those of Willow Creek, Copper Creek, and Beaver Creek Golf Courses to determine whether current management and expense ratios of Terrace Hills were reasonable. He concluded the net income for the subject was market related. He adjusted the net income for replacement reserves, used a capitalization rate of 10.75% to 11.25%, and tax rate constant of 3.807%, and then made a downward adjustment of $150,000 for personal property to arrive at the $1.3 million dollar value. The PAAB found this income approach to be the most reasonable and accurate indication of the Property's fair market value.

Finally, Carlson valued the Property at $1,386,000, or $77,000 per hole, using the market approach. He based this on an analysis of the 2006 sale of Copper Creek Golf Course in nearby Pleasant Hill. Of the sales he examined, he considered this the most comparable sale to the Property. Carlson adjusted the sale for location, clubhouse amenity, and age. The PAAB noted Carlson did not identify any other golf course sales he studied, nor provide data on these sales despite mentioning he considered them. Carlson based his analysis on only the sale of Copper Creek, located within a residential community. Due to the surrounding residential neighborhood, the PAAB questioned its comparability to the Property and placed very little reliance on this valuation.

In its Order, the PAAB held the highest and best use of the Property is for the revenue generated by its use as a golf course and Carlson's indicated market value of the real estate using the income approach based upon the current operation of $1,300,000 most accurately represents its fair market value as a golf course.

STANDARD OF REVIEW

Prior to 2007, aggrieved parties sole means of an appeal from a board of review was a direct appeal to the district court. *See Compiano v. Bd. of Review of Polk County*, 771 N.W.2d 392, 396 fn.2 (Iowa 2009) (stating that starting in the assessment year January 1, 2007, appeals from board of review decisions could be taken to the PAAB in lieu of the district court). However, beginning in the assessment year January 1, 2007, appeals may be taken instead to the PAAB if the aggrieved party so choses. *Id.*

The PAAB is an agency governed by the Iowa Administrative Procedure Act. As a statewide property assessment appeal board, the PAAB is an agency pursuant to Iowa Code section 17A.2(1), which defines an agency as "each *board*, commission, department, officer or other administrative officer or unit of the state." Iowa Code § 17A.2(1) (2009) (emphasis added); *see id.* at § 421.1A(1). The PAAB is vested with the authority to "review any final decision, finding, ruling, determination, or order of a local board of review relating to protests of an assessment, valuation, or application of an equalization order." *Id.* at § 421.1A(3). It hears appeals from boards of review de novo and "determine[s] anew all questions arising before the local board of review which relate to the liability of the property to assessment or the amount thereof." *Id.* at § 441.37A(3)(a). It may use its "experience, technical competence, and specialized knowledge" in evaluating the evidence. *Id.* at § 17A.14(5). Therefore, the Court must defer readily to the PAAB's expertise. *Empire Cable of Iowa, Inc. v. Iowa Dep't of Revenue & Fin.*, 507 N.W.2d 705, 707 (Iowa Ct. App. 1993).

On judicial review, the district court functions in an appellate capacity. Iowa Code § 17A.19; *Mycogen Seeds v. Sands*, 686 N.W.2d 457, 463 (Iowa 2004). The district court's review of an agency finding is at law and not de novo. *Harlan v. Iowa Dep't of Job Serv.*, 350 N.W.2d

192, 193 (Iowa 1984). "The burden of demonstrating the required prejudice and the invalidity of agency action is on the party asserting invalidity." Iowa Code § 17A.19(8)(a). "The court shall make a separate and distinct ruling on each material issue on which the court's decision is based." *Id.* at § 17A.19(9).

The applicable standard of review depends upon the nature of error claimed in the petition for judicial review. First, if the petitioner claims the error lies with the agency's findings of *fact,* the proper question on review is whether substantial evidence supports those findings of fact. *Meyer v. IBP, Inc.*, 710 N.W.2d 213, 218 (Iowa 2006). Substantial evidence means the "quantity and quality of evidence that would be deemed sufficient by a neutral, detached, and reasonable person, to establish the fact at issue when the consequences resulting from the establishment of that fact are understood to be serious and of great importance." Iowa Code § 17A.19(10)(f)(1). The adequacy of the evidence in the record "to support a particular finding of fact must be judged in light of all relevant evidence in the record, . . . including any determinations of veracity by the presiding officer who personally observed the demeanor of the witnesses and the agency's explanation of why the relevant evidence in the record supports its material findings of fact." *Id.* at §17A.19(10)(f)(3). Ultimately, substantial evidence under this standard is what a reasonable mind would accept as adequate to reach a given conclusion, even if the reviewing court could have drawn a contrary inference. *Cargill, Inc. v. Conley,* 620 N.W.2d 496, 500 (Iowa 2000). The possibility of drawing two inconsistent conclusions from the evidence does not prevent the agency's finding from being supported by substantial evidence. *Missman v. Iowa Dep't of Transp.,* 653 N.W.2d 363, 367 (Iowa 2002).

Second, if the petitioner does not challenge the agency's findings of fact, but claims the error lies with the agency's interpretation of the *law,* the question on review is whether the

agency's interpretation was erroneous. *Mycogen Seeds*, 686 N.W.2d at 464. The Court may substitute its interpretation for the agency's if interpretation of the law has not been clearly vested by a provision of law to the discretion of the agency. *Id.*

Third, if the petitioner does not challenge the agency's findings of fact or interpretation of law, but claims the error lies with the *ultimate conclusion* reached, then the challenge is to the agency's application of the law to the facts. In that case, the question on review is whether the agency abused its discretion by, for example, employing wholly irrational reasoning or ignoring important and relevant evidence. *Id.* at 465.

ANALYSIS

1. *Burden of Proof and Competent Evidence at PAAB Hearing*

First and foremost, the Board argues the PAAB used the wrong burden of proof at its hearing and therefore its decision was erroneous as a matter of law and should be reversed. As mentioned above, appeals of Board decisions may be appealed either directly to the district court or to the PAAB. Where an agency is the finder of fact, the procedures governing the conduct of the proceeding are expanded as compared to what "proof" or admissible evidence is required in the district courts. *See IBP, Inc. v. Al-Gharib*, 604 N.W.2d 621, 630 (Iowa 2000).

The Board argues Terrace Hills failed to provide competent evidence at the hearing before the PAAB to permit a change in assessment. The Board points to Iowa Code section 441.21(3), which states the burden is on the taxpayer to prove the assessment is excessive, *unless* the taxpayer produces competent evidence from two disinterested witnesses. Iowa Code § 441.21(3). If two disinterested witnesses are presented, the burden switches to those seeking to uphold the valuation. *Id.* This does not mean the taxpayer *has* to produce two disinterested witnesses in order to prevail—it merely means in the event there are two or more such witnesses,

it becomes the other party's burden to prove the valuation is correct. However, this is the standard for direct appeals before the Court, *not* PAAB proceedings. In an agency action, it does not matter who enters evidence into the record—the agency may consider it. *Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005); *see* Iowa Code § 441.37A(3)(a) ("All of the evidence shall be considered . . . ."). It is in the PAAB's discretion as the finder of fact to determine the weight and credibility of any evidence before it.

The typical rules of evidence do not apply in contested case proceedings before an agency. The scope of admissible evidence in these proceedings is greatly expanded from that which may be admissible in the district courts. *See Al-Gharib*, 604 N.W.2d at 630 (noting the "scope of evidence in administrative proceedings which an agency may consider is expanded rather than contracted" because the technical rules of evidence do not apply). The rules imposed on the PAAB for review of assessment appeals, as compared to the courts, are therefore expanded rather than contracted. *Id.* Unlike the evidentiary standards and burdens of proof in the district court, the PAAB's findings are also based on evidence a reasonably prudent person may rely on for the conduct of his or her serious affairs. Iowa Code § 17A.14(1).

After reviewing the Record and the PAAB Decision, the Court finds there was no error by the PAAB as to the burden of proof applied. The Board seeks to impose the stricter standards of a direct appeal to the district court on agency action. Under the relaxed agency standards, the Court finds no error.

2. *Valuation of the Property*

Assessors must determine the actual value of real property in accordance with rules adopted by the Department of Revenue and in accordance with the guidelines contained in the real property appraisal manual. Iowa Code § 441.21(1)(h). Property is valued at its "actual

value" and assessed at one-hundred percent of its actual value. *Id.* at § 441.21(1)(a). The actual value of property is its "fair and reasonable market value." *Id.* at § 441.21(1)(b). The term market value is defined by statute as:

> the fair and reasonable exchange in the year in which the property is listed and valued between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the particular property. Sale prices of the property or comparable property in normal transactions reflecting market value, and the probable availability or unavailability of persons interested in purchasing the property, shall be taken into consideration in arriving at its market value.

Id. The comparable sales methodology, as described in this section, must be used if it can readily establish market value. *Boekeloo v. Bd. of Review*, 529 N.W.2d 275, 277 (Iowa 1995). The PAAB is free to give no weight to evidence of comparable sales which it finds not reflective of the market value. *Heritage Cablevision v. Bd. of Review*, 457 N.W.2d 594, 597–98 (Iowa 1990).

In determining actual value, assessors are directed to first consider the sales price of the property or similar properties. Iowa Code § 441.21(1)(b). When the actual sales price and value based on comparable sales are not available, section 441.21(2) provides for alternate means of valuation:

> In the event market value of the property being assessed cannot be readily established in the foregoing manner, then the assessor may determine the value of the property using the other uniform and recognized appraisal methods including its productive and earning capacity, if any, industrial conditions, its cost, physical and functional depreciation and obsolescence and replacement cost, and all other factors which would assist in determining the fair and reasonable market value of the property but the actual value shall not be determined by use of only one such factor.

Id. at § 441.21(2). However, assessors are prohibited from considering any "special value" or "use value" of the property to its present owner. *Id.* There is a narrow interpretation of the "special-use exclusion." *Merle Hay Mall v. City of Des Moines Bd. of Review*, 564 N.W.2d 419,

425 (Iowa 1997). Special value or use of the property to its present owner is subjective and means "sentiment, taste, or other factors," resulting in a value that is personal to the owner. *Maytag Co. v. Partridge*, 210 N.W.2d 584, 590–91 (Iowa 1973). Additionally, if improvements can be sold to and used by a purchaser, their added value should be included in the property's valuation. *Merle Hay Mall*, 564 N.W.2d at 425.

Considering the value of property as a golf course is not the use value prohibited by section 441.21(2). When an assessor considers the use being made of the property, he or she is merely applying the rule that assessors must consider conditions as they are. *Maytag Co.*, 210 N.W.2d at 590. The PAAB did not consider any special value or use value that was prohibited by the statute. The value of a golf course to its owner is not a special value or use value under Iowa law. Given the facts in this matter, the value of the Property to a prospective purchaser would be the value of its current revenue-generating business, especially given the speculative nature of future development.[2] The PAAB's finding that the highest and best use of the Property is as a golf course is supported by substantial evidence.

The PAAB used an income approach to value the property. For reasons to follow, the PAAB determined the sales comparison approach was insufficient in this case to determine value. Accordingly, the Property must be valued using other appraisal methods and factors listed in section 441.21(1). These other appraisal methods include the replacement cost approach and the income approach. *Heritage Cablevision*, 457 N.W.2d at 597. Therefore, it was not error for the PAAB to use the income approach to value as opposed to the sales comparison approach after it determined the sales comparison approach was inappropriate.

The Record indicates Carlson's market analysis was based on one sale: the 2006 sale of the Copper Creek Golf Course in Pleasant Hill. This course is surrounded by a residential

[2] Evidence shows the Property will not be suitable for development until 2014 at the earliest.

community and the PAAB questioned its comparability to the subject property. Despite stating he considered other golf course sales in his market analysis, Carlson did not identify the other sales and did not provide any data on these sales for the PAAB's review. Testimony or evidence under a sales-comparison approach is "competent" only if the properties upon which the witnesses based their opinions are similar or comparable. Whether the property is sufficiently similar is left to the discretion of the PAAB as the finder of fact. *Soifer v. Floyd County Bd. of Review*, 759 N.W.2d 775, 783 (Iowa 2009). Because it was questionable whether Copper Creek is comparable to Terrace Hills, and because Carlson was not able or willing to provide data on the other sales he considered, the PAAB declined to place too much reliance on Carlson's market valuation.

Reasonable minds could differ, but the PAAB appropriately found one golf course sale, not adjusted for differences, was not reflective of the market. Following section 441.21(1)(b) and applicable court decisions, the PAAB found the comparative sales methodology could not readily determine market value and valued the Property using the income approach. This decision is supported by substantial evidence in the Record. The PAAB determined, in its discretion, Carlson's income approach best reflected the Property's value, as that method reflected inherent market conditions such as over-supply and new competition.

The Record shows the PAAB did not intentionally set aside the market comparison approach to reach an alternative valuation method, but only did so after a careful consideration of all relevant facts. The PAAB considered the offered vacant land sales and the one golf course sale and found a market value could not readily be established. The PAAB, in its discretion and using its knowledge of such matters, gave little weight to the evidence of comparable sales

presented and made the reasonable determination an alternative valuation method should be used.

Finally, the PAAB committed no error in finding Terrace Hills successfully showed the Property was assessed for more than authorized by law. In contested cases before the PAAB, there is no presumption the assessed value is correct. Iowa Code § 441.37A(3)(a). As discussed above, when the agency is the finder of fact, the procedure governing the conduct of the proceeding are expanded as compared to what "proof" or admissible evidence is required in the district courts. *IBP, Inc.*, 604 N.W.2d at 630. Despite the Board's contentions, substantial evidence in the Record exists to support the PAAB's finding the Property was over-assessed and setting its value at $1,300,000.

Terrace Hills claimed the Property was assessed for more than authorized by law under section 441.37(1)(b). To prevail on this ground, an appellant must show two things: (1) the property is over-assessed; and (2) what the value actually should be. *Boekeloo*, 529 N.W.2d at 276–77. While the property owner must satisfy the two-part test, he or she is not confined to presenting evidence from its own witnesses. *See Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005).

Both parties presented evidence in this appeal. The PAAB must consider the record as a whole. Iowa Code § 441.37A(3)(a). It is not for the Court to determine the competency of the evidence or witnesses and it also not for the Court to determine if it would have reached a different conclusion. *Arndt v. City of LeClaire*, 728 N.W.2d 389, 394–95 (Iowa 2007).

Evidence submitted by both parties shows the Property was over-assessed. The Carlson appraisal provided two values that were similar to each other, but were both lower than the Board's value. Carlson's income approach to value considered the actual profit/loss figures

provided by Terrace Hills. This is competent evidence under assessment law, as determined by the PAAB, and was sufficient for the PAAB to make a finding the Property was assessed for more than authorized by law.

Likewise, Terrace Hills showed what the correct value should be. Its appeal form requested an assessment of not more than $1,500,000. The Carlson appraisal, submitted by both parties, valued the Property using the income approach at $1,300,000. The PAAB found this value to be the most reflective of the market for the Property at that time at its highest and best use. Accordingly, the PAAB's decision the Property was assessed for more than authorized and should be assessed at $1,300,000 was supported by substantial evidence and not otherwise arbitrary and capricious.

3. *Alleged Error of Bias Under section 17A.19(10)(e)*

The Board contends the PAAB's decision was made by a person or persons motivated by an improper purpose or who was subject to disqualification. This issue was never raised before the agency. The Iowa Supreme Court has definitively determined that to preserve an issue for judicial review, the issue must first be raised before the agency. *Strand v. Rasmussen*, 648 N.W.2d 95, 100 (Iowa 2002). This includes issues regarding disqualification of members participating in a decision. *Berger v. Dep't of Transp.*, 679 N.W.2d 636, 640–41 (Iowa 2004); *see also Council Bluffs Cmty. Sch. Dist. v. City of Council Bluffs*, 412 N.W.2d 171, 173–74 (Iowa 1987). Issues of bias should be raised during contested case proceedings. *Id.*

Not only was this issue not raised at any point prior to the contested case proceeding or during the hearing, but the Board and the Assessor also never raised the issue in an Application for Rehearing following the PAAB's May 2009 decision, which would have been permissible. Iowa Code § 17A.16(2). The Board argues this additional evidence is material and there are

good reasons the issue was not raised in the contested case proceedings. Under section 17A.19(7), in such a case, a party may make an application before the court to order additional evidence be taken. Such an application was filed by the Board and the Assessor on August 18, 2009. Upon review of the application, the Court denied it on September 30, 2009, holding there was no new evidence involved in the issue, the Board and the Assessor were aware of these issues but made a strategic decision not to raise this matter earlier, and the alleged new evidence was not material. The Court noted the issue must be raised at the agency level before a ruling on the issue could be made, and questioned whether the evidence sought to be introduced would have any impact on the outcome of the case.

Accordingly, review on this issue was not preserved and therefore denied. This Court cannot consider the issue on the judicial review. *Strand*, 648 N.W.2d at 100. Even should this issue have reached the Court, the claim is without merit. Board Member Stradley had no involvement with the "specific controversy" underlying the appeal. He knew of no information which might reasonably be deemed a basis for voluntary disqualification. Iowa Admin. Code r. 701–71.21(22)(7)(d). He had no personal bias or prejudice involving any of the parties. *Id.* at 701–71.21(22)(a)(1). He did not personally investigate, prosecute, or advocate in connection with *this* appeal, the *specific* controversy underlying the appeal, or any other pending factually-related matter to which he was connected. *Id.* at 701–71.21(22)(a)(2). Mere involvement in modifying a rule does not involve this specific controversy and its particular facts. Accordingly, there was no improper motivation.

ORDER

IT IS THE ORDER OF THE COURT that the decision of the Property Assessment Appeal Board is **AFFIRMED.** Court Costs are taxed to the Petitioner.

SO ORDERED this 15th day of December, 2009.

Donna L Paulsen

DONNA L. PAULSEN, District Judge
Fifth Judicial District of Iowa

ORIGINAL FILED.

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